

EXHIBIT 2

Fee Statement

Exhibit A	Compensation by Timekeeper for Compensation Period April 1, 2023 through April 30, 2023
Exhibit B	Summary of Compensation by Project Category During Compensation Period April 1, 2023 through April 30, 2023
Exhibit C	Detailed Time Description by Timekeeper and Category During Compensation Period April 1, 2023 through April 30, 2023
Exhibit D	Monthly Expense Summary During Compensation Period April 1, 2023 through April 30, 2023
Exhibit E	Detailed Monthly Expense Summary During Compensation Period April 1, 2023 through April 30, 2023

EXHIBIT A

Compensation by Timekeeper for Compensation Period
April 1, 2023 through April 30, 2023

Professional	Title	Hourly Rate Billed in Application	Total Billed Hours	Total Compensation
John Policano	Executive Director	\$1,125.00	8.0	\$9,000.00
Kevin Pleines	Director	\$695.00	17.3	\$12,023.50
Chris Walker	Director	\$595.00	46.0	\$27,370.00
Jaclyn Hill	Support Staff	\$215.00	2.5	\$537.50
			Total Fees	\$48,931.00

EXHIBIT B

Summary of Compensation by Project Category
During Compensation Period
April 1, 2023 through April 30, 2023

Category		Hours	Fees
A	Operations Analysis and Review	0.00	-
B	DIP Budget/Credit Agreement and Cash Flow Reporting	3.50	\$2,432.50
C	Creditor, Lender, or Equity Holder Inquiries	1.10	\$764.50
D	Calls/Meetings with US Trustee and/or Staff	0.00	-
E	Calls/Meetings with Company, Board, Counsel and/or Staff	3.40	\$2,578.00
F	Statements/Schedules and MOR's	9.80	\$6,308.00
G	Preparation and Review of Bankruptcy Documents and Related Filings	4.00	\$2,380.00
H	Financial Review and Analysis	0.00	-
I	Asset Sale Process	0.00	-
J	Attendance at Court Hearings or Depositions	0.00	-
K	Employee Management	0.00	-
L	Case Administration	11.40	\$6,946.00
M	Calls/Meetings with Lenders and Lender Advisors/Counsel	0.00	-
N	Analysis and Related Work re: Plan and Exit	38.80	\$26,271.00
O	Contract Review and Analysis	0.00	-
P	Calls/Meetings or Response to Inquiries from UCC Advisors	1.80	\$1,251.00

EXHIBIT C

Detailed Time Description by Timekeeper and Category During Compensation Period
April 1, 2023 through April 30, 2023

Professional	Date	Memo	Hours
B. DIP Budget/Credit Agreement and Cash Flow Reporting			
Kevin Pleines	3-Apr	Reviewed updated cash position and summary of potential admin payments	3.0
Kevin Pleines	4-Apr	Strategized with counsel and estate consultant relative to TSA & cash flow impact	0.5
DIP Budget/Credit Agreement and Cash Flow Reporting Total			3.5
C. Creditor, Lender, or Equity Holder Inquiries			
Kevin Pleines	18-Apr	Participated on call with buyer and professionals	1.1
Creditor, Lender, or Equity Holder Inquiries Total			1.1
E. Calls/Meetings with Company, Board, Counsel and/or Staff			
Kevin Pleines	6-Apr	Participated on status call with counsel and estate consultant	0.8
Kevin Pleines	17-Apr	Participated on status call with estate consultant and counsel	0.6
John Pollicano	17-Apr	Participated on status call with estate consultant and counsel	0.5
Kevin Pleines	21-Apr	Strategized with estate trustee and counsel	1.0
Kevin Pleines	28-Apr	Participated on status call with estate consultant and counsel	0.5
Calls/Meetings with Company, Board, Counsel and/or Staff Total			3.4
F. Statements/Schedules and MOR's			
Chris Walker	24-Apr	Prepared March Monthly Operating Reports	1.7
Chris Walker	24-Apr	Prepared March Monthly Operating Reports	2.1
Chris Walker	24-Apr	Prepared March Monthly Operating Reports	1.3
John Pollicano	24-Apr	Reviewed March MOR	0.7
Chris Walker	25-Apr	Reviewed prior Monthly Operating Reports and prepared Q1 UST fee analysis	1.1
Chris Walker	25-Apr	Prepared March Monthly Operating Reports	2.7
John Pollicano	25-Apr	Reviewed March MOR	0.2
Statements/Schedules and MOR's Total			9.8
G. Preparation and Review of Bankruptcy Documents and Related Filings			
Chris Walker	5-Apr	Performed review of docket and filings	0.5
Chris Walker	11-Apr	Performed review of docket and filings	1.0
Chris Walker	14-Apr	Reviewed docket/filings	0.9
Chris Walker	17-Apr	Reviewed docket/filings	0.8
Chris Walker	27-Apr	Reviewed docket/filings	0.8
Preparation and Review of Bankruptcy Documents and Related Filings Total			4.0
L. Case Administration			
Chris Walker	13-Apr	Prepared initial March fee application updates	2.3
John Pollicano	13-Apr	Reviewed interim fee application	0.4
Chris Walker	19-Apr	Prepared updates to March fee application	1.2

Chris Walker	20-Apr	Prepared March fee application	2.0
John Pollicano	20-Apr	Prepared March fee application	1.4
Jaclyn Hill	20-Apr	Prepared March fee application	2.5
Chris Walker	21-Apr	Prepared updates to March fee application	0.2
John Pollicano	21-Apr	Prepared March fee application	0.3
Chris Walker	28-Apr	Prepared initial April fee application updates	1.1

Case Administration Total **11.4**

N. Analysis and Related Work re: Plan and Exit

John Pollicano	4-Apr	Reviewed plan and disclosure statement	1.1
Kevin Pleines	10-Apr	Reviewed assumptions and claims related to liquidation analysis	1.2
John Pollicano	11-Apr	Reviewed liquidation analysis	1.4
Chris Walker	12-Apr	Performed update to liquidation analysis	1.7
John Pollicano	12-Apr	Reviewed plan and disclosure statement	0.2
John Pollicano	12-Apr	Reviewed liquidation analysis	0.4
Chris Walker	13-Apr	Prepared updates to claims analysis	2.9
Chris Walker	13-Apr	Reviewed revised claims file and incorporated claims in to liquidation analysis	2.6
Chris Walker	14-Apr	Prepared updates to liquidation analysis	2.7
John Pollicano	14-Apr	Reviewed claims and liquidation analysis	0.6
Kevin Pleines	17-Apr	Reviewed claims register and sizable claims	2.0
Kevin Pleines	17-Apr	Reviewed liquidity analysis	2.0
Chris Walker	17-Apr	Prepared updates to liquidation analysis	2.4
Kevin Pleines	18-Apr	Strategized with estate trustee related to liquidation analysis	1.0
Kevin Pleines	18-Apr	Reviewed liquidity analysis	0.3
Chris Walker	18-Apr	Prepared updates to liquidation analysis	0.7
Chris Walker	18-Apr	Prepared for and participated on call w/Company re liquidation analysis	0.6
Chris Walker	18-Apr	Prepared summary of liquidation analysis for review by company	1.3
Chris Walker	20-Apr	Prepared updates to liquidation analysis	1.2
Chris Walker	21-Apr	Prepared updates to liquidation analysis	2.8
Chris Walker	21-Apr	Prepared updates to liquidation analysis	0.6
John Pollicano	25-Apr	Reviewed liquidation analysis	0.4
Chris Walker	26-Apr	Prepared updates to liquidation analysis	2.0
Kevin Pleines	27-Apr	Reviewed liquidation analysis	1.0
Chris Walker	27-Apr	Prepared updates to liquidation analysis	2.4
John Pollicano	27-Apr	Reviewed liquidation analysis	0.4
Kevin Pleines	28-Apr	Strategized with RPA team with respect to liquidation analysis	0.5
Chris Walker	28-Apr	Prepared updates to liquidation analysis	2.4

Analysis and Related Work re: Plan and Exit Total **38.8**

P. Calls/Meetings or Response to Inquiries from UCC Advisors

Kevin Pleines	10-Apr	Summarized invoices related to admin payments for UCC	1.3
Kevin Pleines	11-Apr	Participated on call with UCC FA related to admin payments	0.5
Calls/Meetings or Response to Inquiries from UCC Advisors Total			1.8

EXHIBIT D

Monthly Expense Summary
April 1, 2023 through April 30, 2023

Category	Amount
Telecom	\$79.88
Total Expenses	\$79.88

EXHIBIT E

Detailed Monthly Expense Summary
April 1, 2023 through April 30, 2023

Date	Professional	Description	Amount
Telecom			
April 28	Chris Walker	Telecom charges related to Winc	\$50.00
April 28	John Policano	Telecom charges related to Winc	\$7.33
April 28	Kevin Pleines	Telecom charges related to Winc	\$22.55
		Telecom Total	\$79.88
		Expenses Total	\$79.88